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**S.B. 178 - Senior Citizen Property Tax Safe Harbor**

**Fiscal Note**

2008 General Session

State of Utah

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**State Impact**

Enactment of this bill will not require additional appropriations.

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**Individual, Business and/or Local Impact**

Enactment of this bill could lead to a shift in burden among property taxpayers. The shift will be dependent upon the number of taxpayers over 65 who apply for a deferral. For each 10 percent who defer taxes there is a potential shift of approximately \$12.4 million. The shift will be also be dependent upon the number of taxpayers under a certain income limit who apply for an abatement and/or deferral. For each 10 percent of these individuals who apply for an abatement or deferral there is a potential shift of approximately \$12.1 million. In addition, dependent upon the decisions of the county, businesses and non-qualifying individuals may experience an increase in property tax liability.

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